(26,564)

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1918.

No. 480.

NATIONAL LEAD COMPANY, APPELLANT,

vs.

THE UNITED STATES.

APPEAL FROM THE COURT OF CLAIMS.

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JUDD & DETWEILER (INC.), PRINTERS, WASHINGTON, D. C., JUNE 13, 1918.

1 I. *Petition and Exhibit "I." Filed Aug.* 7, 1901.

In the United States Court of Claims.

No. 22579.

NATIONAL LEAD COMPANY

v.

THE UNITED STATES.

Petition.

[Filed August 7, 1901.]

To the Honorable Judges of the Court of Claims:

The petition of the National Lead Company respectfully shows:

I.

That it is, and at all times hereinafter mentioned was, a business corporation duly organized and existing under the laws of the State of New Jersey, having its principal place of business at No. 1 Exchange Place, Jersey City, N. J., and engaged in and authorized by its charter to carry on the business (among other things) of buying, selling, importing, exporting, and dealing in linseed, linseed oil, and linseed oil cake, and of manufacturing cake and oil from seed.

2 II.

That by Section 22 of the Act of Congress entitled "An Act to "reduce taxation, to provide revenue for the Government, and for "other purposes," which took effect August 27, 1894 (28 Stats., p. 509, Chap. 349), it was provided as follows:

"That where imported materials on which duties have been paid "are used in the manufacture of articles manufactured or produced "in the United States, there shall be allowed on the exportation of "such articles a drawback equal in amount to the duties paid on "the materials used, less one per centum of such duties: Provided, "That when the articles exported are made in part from domestic "materials the imported materials, or the parts of the articles made "from such materials, shall so appear in the completed articles that "the quantity or measure thereof may be ascertained: And pro-"vided further, That the drawback on any article allowed under "existing law shall be continued at the rate herein provided."

That at various dates during the period of time wherein the said Act of August 27, 1894, was in force, petitioner imported into the United States, at the port of New York, certain cargoes of linseed from foreign countries, the property of your petitioner, and duly entered the same at said custom-house, and duly paid to the defendant all duties required by defendant under the said Act of August 27, 1894, namely, at the rate of twenty cents per bushel of fifty-six pounds, upon each and every bushel of said linseed so imported by it, amounting in the aggregate to about 958,835 bushels of linseed, and the duty thereon so paid amounting in the aggregate to about the sum of $191,442.34.

3 III.

That thereafter and during the period of time wherein the said Act of August 27, 1894, and especially said Section 22 thereof was in force, petitioner used the linseed so imported by it in the manufacture by petitioner of linseed oil and linseed oil cake, which articles it manufactured and produced within the United States, and from time to time, while the said Act of August 27, 1894, and especially Section 22 thereof, was in full force, petitioner exported from the port of New York about 35,600,543 pounds of oil cake—the equivalent of about 635,723 55-56 bushels of linseed, which said oil cake was so manufactured by petitioner from the linseed theretofore imported by it into the United States as hereinbefore set forth.

IV.

That the various importations of linseed so made by your petitioner, and the dates, numbers, and amounts thereof in bushels, and the amount of duty thereon severally paid by petitioner on each of such importations, and the various exportations of oil cake so manufactured therefrom by petitioner, and the dates, numbers, and amounts thereof, and the amounts of drawback claimed by your petitioner on each of such exportations aforesaid, are fully and particularly set forth and described in the statement or schedule thereof, herewith filed, and made a part of this petition, and prayed to be taken as a part hereof, and duly marked "Petitioner's Exhibit No. 1," the said statement or schedule being too voluminous to be otherwise incorporated in this petition.

4 V.

That upon the exportation of said oil cake, at the times and in the amounts as stated in the said "Petitioner's Exhibit No. 1," your petitioner duly presented to the Collector of Customs at the port of New York, wherefrom the said oil cake was exported by petitioner, as shown by the Exhibit No. 1, aforesaid, in due and proper form, claims for drawback reimbursement upon each and every of such exportations, under the aforesaid provisions of Section 22, of the said Act of August 27, 1894, and being the then existing tariff law at the date of each of said exportations.

That the total quantity of such exportations was the equivalent of 635,723 55-56 bushels, whereon your petitioner was entitled to reimbursement by way of drawback at the rate of twenty cents per bushel, and amounting to the sum of $125,873.32, after deduction, as by law required, of one per cent. of the amount of duty originally paid by your petitioner upon the linseed wherefrom the said oil cake was so manufactured by your petitioner.

VI.

That the quantity of linseed so imported, upon which the specific duty aforesaid was paid, and which was used in the manufacture of the cake so exported, was, and was found by the Collector at the said port of New York to be, as claimed by petitioner, viz: about 598,835 bushels of fifty-six pounds each; that the said Collector estimated, in the manner prescribed by the Secretary of the Treasury, that the quantity of material composing the oil cake so exported, which was contained in such imported seed, was thirty-five and eighty-seven one hundredths pounds per bushel, and petitioner claimed and still claims that the drawback to which it was and is entitled in respect to said exportations is such proportional part (less one per cent.) of the duty paid on such imported seed as the weight of such exported cake material is of the weight of the imported seed, namely, the sum of $125,873.32, as aforesaid. The said Collector and the Secretary of the Treasury, acknowledging that the petitioner was entitled to a drawback in respect of said exportations, estimated the amount thereof in the following wrongful and illegal manner, that is to say:

After ascertaining the quantity by weight of the material composing the cake which was contained in the imported seed, they then proceeded to ascertain the value of such cake material and calculated the drawback as being such proportional part (less one per cent.) of the duty paid on the seed as the cake material is of the cost of the seed.

In conformity therewith there has been paid to your petitioner by the United States the sum of $36,711.28, leaving justly due your petitioner the sum of $89,162.04.

That all of the said oil cake manufactured from the said linseed imported into the United States by your petitioner at the times and in the manner hereinabove set forth, and exported by it at the times and in the manner likewise hereinabove stated, and which forms the basis of the claim for drawback under the law as heretofore made by your petitioner to the Treasury Department, was duly and properly exported, and the Consular Landing Certificate on each of such exportations was duly and seasonably filed; that in making said exportations and in presenting its claim or claims for drawback thereunder, pursuant to law, your petitioner fully and completely complied with all provisions of the law, and with the rules and regulations of the Treasury Department issued pursuant thereto.

VIII.

That the claims of your petitioner aforesaid have never been acted upon in Congress or by any of the departments, except by the Treasury Department in the manner above set forth; that your petitioner is the sole owner of said claims, and that no other person owns the same or is interested therein; that no assignment or transfer of said claims or any part thereof, or interest therein, has ever been made; that your petitioner and claimant above named is justly entitled to its claims herein from the United States after allowing all just credits and offsets; that the petitioner and claimant has at all times borne true allegiance to the Government of the United States, and has not in any way voluntarily aided, abetted, or given encouragement to rebellion against the said Government, and verily believes the facts stated in this petition to be true.

IX.

Wherefore, the premises considered, your petitioner hereby claims that it was and is thereby justly entitled to be repaid by the United States the said sum of eighty-nine thousand, one hundred and sixty-two and 04-100 ($89,162.04) dollars, and for which amount it now prays that this Honorable Court render judgment in its behalf and against the United States.

And your petitioner will ever pray, etc.

NATIONAL LEAD COMPANY,
By L. A. COLE.

7 STATE OF NEW YORK,
City and County of New York, ss:

Personally appeared before me, Lucius A. Cole, who being duly sworn on oath deposes and says that he is an officer, to wit, the President of the National Lead Company, the petitioner herein; that all the matters stated in the foregoing petition he knows to be true and correct; that the attorneys of said petitioner are the firm of Messrs. Britton & Gray, whose address is 1419 F street, N. W., Washington, D. C., and the associate counsel of said petitioner are the firm of Messrs. Alexander & Green, whose address is No. 120 Broadway, New York City.

L. A. COLE.

Subscribed and sworn to before me this 9th day of July, 1901.
[SEAL.]
CHAS. E. MEEK,
Notary Public.

In the Court of Claims

-o: PETITIONER'S EXHIBIT :o-

NO.1.

NATIONAL LEAD COMPANY. } #22,579. Filed August 7, 1901.

SCHEDULES OF CLAIMS FOR DRAWBACK

- ON -

EXPORTED OIL CAKE.

No 22,579

PETITIONER'S EXHIBIT No. 1. Filed August 7, 1901.

28-1

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Armenia
G. H. ENTRY No. 83236
NO OF BAGS 22495

ARRIVED June 6,1894-about AT New York
CONSIGNEE National Lead Company
CUSTOM HOUSE BUSHELS 91015 DUTY @ 20 CTS. $18,203.

REFUND FOR DIRT 2798 559.60
CLEAN BUSHELS 88217 $17,643.40

CAKE EXPORTATION.

FRACTIONS ARE 56ths OF A BUSHEL.

REPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N.Y.	4500	Chicago City	9-11-94	109,872	1962.	5-24-95	8-10-95
"	4555	Brooklyn "	9-13-94	108,477	1937. 5	do	2-14-95
"	4597	Mohican	9-14-94	216,010	3857.13	do	8-10-95
"	4720	Manhansett	9-21-94	112,287	2008. 7	do	do
"	4721	Jersey City	do	448,717	8012.45	do	do
"	4896	Moordland	10- 1-94	225,190	4021.14	do	12-20-94
"	4900	Tauric	do	448,392	8007.	do	do
"	4950	Kansas City	10- 4-94	110,732	1977.20	do	12-20-94
"	4981	" "	do	336,199	6003.31	do	7-14-95
"	5172	Exeter "	10-15-94	91,153	1627.41	do	1- 4-95
"	5173	" "	do	110,931	1980.51	do	4-16-95
"	5218	Bovic	10-17-94	111,717	1994.53	do	12-20-94
"	5219	Spaarndam	do	220,705	3941. 9	do	1-24-95
"	5256	Rhynland	do	445,220	7950.20	do	1- 4-95
"	5335	St.of Califor-nia	10-22-94	144,644	2582.52	do	3-28-95
		DRAWBACK CLAIMED ON		3248,245	57861.30	ON AT 20c. LESS 1%	11,572.31 116.73 $11,456.89

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
4500	Chicago City	3-14-01	145.21
4555	Brooklyn "	do	142.79
4597	Mohican	do	284.42
4720	Manhansett	do	140.96
4721	Jersey City	do	563.28
4896	Moordland	do	264.84
4900	Tauric	4-10-01	565.09
4950	Kansas City	do	128.26
4981	" "	do	405.39
5172	Exeter "	do	103.78
5173	" "	do	131.45
5218	Bovic	do	129.96
5219	Spaarndam	do	254.11
5256	Rhynland	do	506,88
5335	St.of Cali-fornia	---	--- --

3744.42
BALANCE DUE $
$7,690.17

DRAWBACK CLAIM ON OIL CAKE. 28-2

SEED IMPORTATION.

STEAMER Spain
G. H. ENTRY NO. 134670
NO OF BAGS 2037

ARRIVED Sep.18,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 6021 DUTY 6 30 CTS. $1804.20

REFUND FOR DIRT 221 $4.20
CLEAN BUSHELS 5800 $1140.

CAKE EXPORTATION.

FRACTIONS ARE 56ths OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	WET WEIGHT POUNDS.	EQUIVALENT BUSHELS	DATE PROOF FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	8536	State of California	10-22-94	224,314	4005.34	5-24-95	3-28-95
		DRAWBACK CLAIMED ON		224,314	4005.34	Rt. AT 20c.	801.12
						LESS 1%	8.01
							$793.11

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
8536	State of California	9-28-95	229.88

BALANCE DUE 229.88
$563.23

DRAWBACK CLAIM ON OIL CAKE. 28-3

SEED IMPORTATION.

STEAMER Queen
C. H. ENTRY No. 144030
NO OF BAGS 778

ARRIVED Sep.15,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 2203 DUTY @ 20 CTS. $460.60

REFUND FOR DIRT 160 32.00
CLEAN BUSHELS 2143 $428.60

CAKE EXPORTATION.

FRACTIONS ARE DECIMAL OF A BUSHEL.

REPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	5335	St.ofCalifornia	10-20-94	74,696	1333.48	5-24-95	5-28-95
"	5444	Herschel	10-29-94	14,787	264. 3	do	5- 7-95
"	5804	Cevic	11- 1-94	1,719	30.39	do	do
		DRAWBACK CLAIMED ON		91,202	1628.34	DU. AT 20c.	325.72
						LESS 1%	3.26
							$322.46

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
5335	St. of California	9-28-95	76.54
5444	Herschel	7- 2-97	15.24
5804	Cevic	5-20-95	1.75

BALANCE DUE $ 93.51
$228.95

DRAWBACK CLAIM ON OIL CAKE. 29-4

SEED IMPORTATION.

STEAMER Greece
U. S. ENTRY No. 150016
NO OF BAGS 6399

ARRIVED Oct.11,1894 AT New York
CONSIGNED National Lead Co.
CUSTOM HOUSE BUSHELS 19290 DUTY @ 20 CTS. $3858.00

REFUSE FOR DIRT 1522 304.40
CLEAN BUSHELS 17768 ~~$3553.60~~

CAKE EXPORTATION.

FRACTIONS ARE PARTS OF A BUSHEL

EXPORTED FROM	NO. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROPERTY FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	5444	Herschel	10-29-94	208,040	3715.	5-24-95	5- 7-95
"	5504	Cevic	11- 1-94	8,514	152. 2	do	do
"	5505	Boston City	do	223,686	3990.46	do	4-23-95
	5463	Mohican	11- 7-94	224,710	4013.38	do	1- 4-95
			DRAWBACK CLAIMED ON	664,750	11870.30	BAL. AT 20¢ LESS 1%	2374.11 ~~23.74~~ $2350.37

RECEIVED FROM U. S. GOVERNMENT AT New York

NO. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
5444	Herschel	7-2-97	214.48
5504	Cevic	5-20-98	8.60
5505	Boston City	do	230.32
5463	Mohican	do	231.58

BALANCE DUE $84.93
$1465.39

DRAWBACK CLAIM ON OIL CAKE. 28-5

SEED IMPORTATION.

STEAMER Asterion
C. H. ENTRY No. 136222
NO. OF BAGS 14456

ARRIVED Sep.21,1894 AT New York
CONSIGNED National Lead Co.
CUSTOM HOUSE BUSHELS 42365 DUTY @ 36 CTS. $8473.00

REFUND FOR DIRT 2213 442.60
CLEAN BUSHELS 40152 $8030.40

CAKE EXPORTATION.

FRACTIONS ARE DROPPED OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	5504	Cevic	11- 1-94	190,110	3394.46	5-24-95	5-7-95
"	5596	Mohican	11- 7-94	222,777	3978. 9	do	1-4-95
"	5597	"	do	112,369	2006.33	do	do
"	5695	Friesland	11-14-94	222,454	3972.22	do	do
"	5718	Wells City	11-15-94	437,744	7816.48	do	do
"	5719	"	do	111,059	1983.11	do	do
"	5884	Chicago City	11-27-94	109,449	1954.25	do	do
"	5886	"	do	109,675	1958.27	do	do
"	5886	"	do	74,746	1334.42	do	do
		DRAWBACK CLAIMED ON		1590,383	28399.39	Bl. AT 20c. LESS 1%	5679.94 56.80 $5623.14

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
5504	Cevic	5-20-98	191.96
5596	Mohican	do	225.37
5597	"	7- 2-97	113.68
5695	Friesland	5-20-98	222.31
5718	Wells City	do	442.84
5719	"	do	112.36
5884	Chicago City	7- 2-97	110.72
5886	"	5-20-98	110.95
5886	"	7- 2-97	78.88

BALANCE DUE 1609.07
$4014.07

28-6

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Europe
C. H. ENTRY No. 150974
NO OF BAGS 229

ARRIVED Oct.13,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 671 DUTY @ 20 CTS. $134.20

REFUND FOR DIRT	48	9.60
CLEAN BUSHELS	623	$124.60

CAKE EXPORTATION.

FRACTIONS ARE 50ths OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	5504	Cevic	11-1-94	23,275	415.35	5-24-95	5-7-95
		DRAWBACK CLAIMED ON		23,275	415.35	Bu. AT 20c LESS 1%	83.12 .83 $82.29

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
5504	Cevic	5-20-95	23.50

23.50
BALANCE DUE $
$58.79

23-7

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Francisco ARRIVED Nov. 8, 1894 AT New York
C. H. ENTRY No. 166970 & 167031 CONSIGNEE National Lead Co.
NO OF BAGS 10342 CUSTOM HOUSE BUSHELS 30246 DUTY @ 20 CTS. $6049.20

	Bush.		REFUND FOR DIRT	~~1948~~	~~249.60~~
			CLEAN BUSHELS	~~28298~~	~~$5799.60~~
No. 166970	19890	$3978.00			
" 167031	10356	2071.20			
		$6049.20			

CAKE EXPORTATION.

FRACTIONS ARE BOTH OF A BUSHEL

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	5886	Chicago City	11-27-94	355,965	6356.29	5-24-95	1-24-95
"	5974	Kansas City	12- 3-94	219,897	3926.41	do	do
"	5975	"	do	63,964	1142.12	do	do
"	5976	"	do	216,207	3860.47	do	do
"	5977	"	do	108,279	1933.31	do	do
"	5978	"	do	108,765	1942.13	do	do
			DRAWBACK CLAIMED ON	1073,077	19162. 5	BU. AT 20c. LESS 1%	3832,42 ~~38.32~~ $3794.10

RECEIVED FROM U. S. GOVERNMENT AT ~~New York~~

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
5886	Chicago City	7- 2-97	375.65
5974	Kansas City	5-20-98	230.76
5975	"	do	67.92
5976	"	do	243.15
5977	"	do	121.24
5978	"	7- 2-97	116.14

BALANCE DUE ~~1154.86~~ $2639.24

FORM 194.

DRAWBACK CLAIM ON OIL CAKE. 28-6

SEED IMPORTATION.

STEAMER Manhanset
O. H. ENTRY No. 172878
NO OF SACKS 6825

ARRIVED Nov.19,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 20170 DUTY @ 30 CTS. $6034.

REFUND FOR DIRT	919	183.80
CLEAN BUSHELS	19251	$5850.20

CAKE EXPORTATION.

FRACTIONS ARE 32nds OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	5975	Kansas City	12- 3-94	149,302	2666. 6	5-24-95	1-24-95
"	6086	Exeter City	12-10-94	244,830	4371.54	do	2-28-95
"	1063	Colorado	3- 6-95	62,128	1109.24	do	3- 8-95
"	1080	Manhanset	3- 7-95	229,111	4091.15	do	3- 7-95
"	1206	Chicago City	3-12-95	49,935	891.39	do	3-10-95
		DRAWBACK CLAIMED ON		738,306	13130.26	5% AT 30¢ LESS 1%	2626.05 26.26 $2599.85

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
5975	Kansas City	8-20-98	158.½
6086	Exeter City	7- 2-97	255.06
1063	Colorado	8-20-98	62.18
1080	Manhanset	8-20-98	226.63
1206	Chicago City	do	49.37

751.80
BALANCE DUE $
$1848.05

DRAWBACK CLAIM ON OIL CAKE. 28-9

SEED IMPORTATION.

STEAMER Balmoral
C. H. ENTRY No. 173785
NO OF SACKS 29527

ARRIVED Nov.20,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 86385 DUTY @ 20 CTS. $17277.

REFUND FOR DIRT 4241 848.20
CLEAN BUSHELS 82144 $16428.80

CAKE EXPORTATION.

FRACTIONS ARE 50ths OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	6085	Mohawk	12-10-94	440,159	7859.85	5-24-95	2-26-95
"	6086	Exeter City	do	80,640	1440.	do	do
"	6247	Mobile	12-18-94	438,309	7826.53	do	1-24-95
"	6248	Llandaff City	do	328,520	5866.24	do	4-16-95
"	6248	"	do	219,384	3917.32	do	do
"	6339	Massachusetts	12-24-94	562,100	10037.28	do	2-14-95
"	6488	Richmond Hill	1- 2-95	464,089	8287.17	do	2-28-95
"	79	Manhansett	1- 9-95	652,475	11651.19	do	3-28-95
		DRAWBACK CLAIMED ON		3185,676	56887. 4	DU. AT 20c.	11377.41
						LESS 1%	113.77
							$11263.64

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
6085	Mohawk	7- 2-97	455.98
6086	Exeter City	do	84.01
6247	Mobile	5-20-98	467.58
6248	Llandaff City	do	352.72
6248	"	do	235.54
6339	Massachusetts	do	594.22
6488	Richmond Hill	do	490.61
79	Manhansett	do	674.82

BALANCE DUE $ 3355.48

$7908.16

28-10

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Brenda
C. H. ENTRY No. 197322
NO OF BAGS 6625

ARRIVED Dec.27,1894 AT New York
CONSIGNED National Lead Co.
CUSTOM HOUSE BUSHELS 80128
717
DUTY @ 50 CTS. $4025.60
143.40

REFUND FOR DIRT
CLEAN BUSHELS 79411 $3882.20

CAKE EXPORTATION.

FRACTIONS ARE OMITTED OF BARREL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER.	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS	DATE PROTEST FILED.	DATE [illegible] CERTIFICATE FILED.
N. Y.	79	Manhasset	1- 9-95	130,516	2330.36	3-24-95	3-28-95
"	171	Chicago City	1-14-95	566,536	10116.40	do	7- 6-95
"	344	Anchoria	1-23-95	20,260	361.44	do	4-16-95
		DRAWBACK CLAIMED ON		717,312	12809. 8	Bu. AT 90c.	2561.63
						LESS 1%	25.62
							$2536.21

RECEIVED FROM U. S GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
79	Manhasset	3-20-95	134.99
171	Chicago City	do	608.74
344	Anchoria	do	20.62
			764.35
		BALANCE DUE	$1771.86

DRAWBACK CLAIM ON OIL CAKE. 29-11

SEED IMPORTATION.

STEAMER Zaandam
G. H. ENTRY No. 192696
NO OF BAGS 16411

ARRIVED Dec.19,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 47786 DUTY @ 20 CTS. $9557.20

REFUND FOR DIRT 2186 437.20
CLEAN BUSHELS 45600 $9120.

CAKE EXPORTATION.

FRACTIONS ARE 50ths OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	344	Anchoria	1-23-95	205,748	3674. 4	5-24-95	4-16-95
"	428	Massachusetts	1-29-95	289,996	4089.12	do	do
"	429	Monomoy	do	451,658	8068.18	do	do
"	451	St.of Nebraska	1-31-95	342,875	6122.43	do	1- 3-95
"	572	Circassia	2- 5-95	113,561	2028.13	do	7- 6-95
"	628	St.of California	2-11-95	234,682	4012.10	do	7- 6-95
"	673	Llandaff City	2-13-95	160,618	3261.22	do	4-16-95
			DRAWBACK CLAIMED ON	1749,088	31233.10	BU. AT 20c. LESS 1%	6246.64 62.47

$6183.17

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
344	Anchoria	5-20-95	208.97
428	Massachusetts	do	217.33
429	Monomoy	do	456.88
451	St.of Nebraska	do	343.82
572	Circassia	do	113.32
628	St.of California	do	223.14
673	Llandaff City	do	180.20

1748.66

BALANCE DUE $4435.51

DRAWBACK CLAIM ON OIL CAKE. 28-12

SEED IMPORTATION.

STEAMER Queen
C. H. ENTRY No. 5949
NO OF BAGS 2572

ARRIVED Jan. 9, 1896 AT New York
CONSIGNED National Lead Co.
CUSTOM HOUSE BUSHELS 6020 DUTY 6 80 CTS. $1204.

REFUND FOR DIRT 1032 206.40
CLEAN BUSHELS 4988 $ 997.60

CAKE EXPORTATION.

FRACTIONS ARE 50THS OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER.	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT POUNDS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	428	Massachusetts	1-29-95	224,478	4008.30	5-24-95	4-15-95
		DRAWBACK CLAIMED ON		224,478	4008.30	5% AT 20C. LESS 1%	801.71 8.02 $793.69

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
428	Massachusetts	5-20-98	213.05

BALANCE DUE $ 213.05
$580.64

28-13

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Edam
C. H. ENTRY No. 181381
NO OF BAGS 4758

ARRIVED Dec.3,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 13849 DUTY @ 20 CTS. $2769.80

REFUND FOR DIRT 755 181.00
CLEAN BUSHELS 13094 $2618.80

CAKE EXPORTATION.

FRACTIONS ARE GIVEN OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	673	Llandaff City	2-13-95	496,086	8858.38	5-24-95	4-16-96
	692	Cevic	do	12,891	230.11	do	7-23-96
			DRAWBACK CLAIMED ON	508,977	9088.49	BU. AT 20c.	1817.77
						LESS 1%	18.18
							$1799.59

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
673	Llandaff City	5-20-96	492.50
692	Cevic	do	12.80

BALANCE DUE $505.30
$1294.29

28-14

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Grosse
C. H. ENTRY No. 181363
NO OF BAGS 6825

ARRIVED Dec.3,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 20029 DUTY @ 20 CTS $4005.80

REFUND FOR DIRT	1129	225.80
CLEAN BUSHELS	18900	$3780.

CAKE EXPORTATION.

FRACTIONS ARE 50THS OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	WET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	692	Cevic	2-13-95	99,826	1782.34	5-24-95	7-29-96
"	760	Massasoit	2-15-95	22,762	406.25	do	4-16-95
"	887	Mohican	2-25-95	149,808	2675. 8	do	5- 8-95
"	1014	Wells City	3- 2-95	308,940	5516.44	do	5-22-95
"	2574	Bovic	5-15-95	140,724	2512.52	6-26-95	7-28-96
		DRAWBACK CLAIMED ON		722,060	12893.52	Bu. AT 20c.	2576.79
						LESS 1%	25.79
							$2563.00

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
692	Cevic	5-20-98	99.13
760	Massasoit	do	22.71
1014	Wells City	do	312.06
887	Mohican	do	147.33
2574	Bovic	do	142.04

	723.27
BALANCE DUE	$1839.73

DRAWBACK CLAIM ON OIL CAKE. 28-15

SEED IMPORTATION.

STEAMER Dalgonar
C. H. ENTRY No. 195279
NO OF SACKS 6875

ARRIVED Dec.24,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 20080 DUTY @ 20 CTS. $4016.

REFUND FOR DIRT 244 188.80
CLEAN BUSHELS 19836 $3827.20

CAKE EXPORTATION.

FRACTIONS ARE 56ths OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	760	Massasoit	2-18-95	202,819	3621.43	5-24-95	4-16-95
"	817	Boston City	2-19-95	447,503	7991. 7	do	5- 8-95
"	887	Mohican	2-25-95	69,253	1236.37	do	do
		DRAWBACK CLAIMED ON		719,575	12849.31	90. AT 20c.	2569.91
						LESS 1%	25.70
							$2544.21

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
760	Massasoit	5-20-95	202.31
817	Boston City	do	451.88
887	Mohican	do	68.11

722.30
BALANCE DUE $
$1821.91

DRAWBACK CLAIM ON OIL CAKE. 28-16

SEED IMPORTATION.

STEAMER Chicago City
C. H. ENTRY No. 176,873
NO OF BAGS 6830

ARRIVED Nov.26,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 20286 DUTY @ 20 CTS. $4057.20

REFUND FOR DIRT 836 167.20
CLEAN BUSHELS 19450 $3890.

CAKE EXPORTATION.

FRACTIONS ARE 8ths OF A BUSHEL

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	1014	Wells City	3- 2-95	113,470	2026.14	5-24-95	5-22-95
"	1063	Colorado	3- 6-95	87,903	1569.39	do	5- 8-95
"	2574	Bovic	5-15-95	47,581	849.37	6-26-95	7-28-95
"	2775	Llandaff City	5-24-95	345,263	6165.23	do	9- 4-95
"	2864	Boston City	5-29-95	132,671	2369. 7	do	9-25-95
		DRAWBACK CLAIMED ON		726,888	12980. 8	Bu. AT 20c.	2596.03
						LESS 1%	26.96
							$2570.07

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
1014	Wells City	5-20-98	114.62
1063	Colorado	do	87.98
2574	Bovic	do	48.03
2775	Llandaff City	do	370.16
2864	Boston City	do	144.96

BALANCE DUE $ 765.75

$1804.32

28-17

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Anchoria
C. H. ENTRY No. 186833
NO OF BAGS 6825

ARRIVED Dec.12,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 19726 DUTY @ 20 CTS. $3945.20

REFUND FOR DIRT 1048 209.60
CLEAN BUSHELS 18678 $3735.60

CAKE EXPORTATION.

FRACTIONS ARE 50THS OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	1014	Wells City	5- 2-95	258,843	4622.11	5-24-95	5- 2-95
"	2572	Massachusetts	5-15-95	112,081	2001.25	6-26-95	7-19-95
"	2573	Exeter City	do	222,524	3973.36	do	do
"	2574	Bovic	do	32,233	575.33	do	7-28-95
"	2864	Boston City	5-29-95	87,903	1569.39	do	7-25-95
DRAWBACK CLAIMED ON				713,584	12742.32	SU. AT 20C. LESS 1%	2548.51 25.49 $2523.02

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
1014	Wells City	5-20-95	261.46
2572	Massachusetts	do	115.28
2573	Exeter City	do	217.68
2574	Bovic	do	32.53
2864	Boston City	do	96.05

BALANCE DUE $723.20

$1799.82

DRAWBACK CLAIM ON OIL CAKE. 28-18

SEED IMPORTATION.

STEAMER Europe
C. H. ENTRY No. 181352
NO OF SACKS 6825

ARRIVED Dec.3,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 20137 DUTY @ 20 CTS. $4027.40

REFUND FOR DIRT 1334 266.80
CLEAN BUSHELS 18803 $3760.60

CAKE EXPORTATION.

FRACTIONS ARE 32nds OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	1063	Colorado	3- 6-95	79,598	1421.22	5-24-95	5- 8-95
"	2775	Llandaff City	5-24-95	44,258	790.18	6-26-95	9- 4-95
"	3113	Wells City	6-11-95	316,277	5647.45	6-27-95	9-23-95
"	3225	Chicago City	6-17-95	261,259	4665.19	do	8-20-96
				701,392	12524.48		2504.97
		DRAWBACK CLAIMED ON				BU. AT 20c. LESS 1%	25.05
							$2479.92

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
1063	Colorado	5-20-96	79.67
2775	Llandaff City	do	47.45
3113	Wells City	do	348.20
3225	Chicago City	do	278.54
			753.86

BALANCE DUE $1726.06

28-19

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Conqueror
G. H. ENTRY No. 34728 & 34738
NO OF BAGS 18000
ARRIVED Feb.26,1895 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 66484 DUTY @ 20 CTS. $13296.80

REFUND FOR DIRT 2769. 553.80
CLEAN BUSHELS 63715 $12743.

CAKE EXPORTATION.

FRACTIONS ARE 60ths OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	1206	Chicago City	3-12-95	399,658	7136.42	5-24-95	8-10-95
"	1230	Scotia	3-13-95	222,430	3971.54	do	5- 7-95
"	1402	Kansas City	3-19-95	221,382	3953.14	do	do
"	1429	"	3-20-95	220,694	3940.54	do	5-22-95
"	1569	Exeter City	3-26-95	681,031	12161.15	do	7-19-95
"	2370	Jersey City	5- 2-95	110,298	1969.34	6-26-95	do
"	2426	Nomadic	5- 7-95	221,568	3956.32	do	7-22-96
"	2572	Massachusetts	5-15-95	73,706	1316.10	do	7-19-95
		DRAWBACK CLAIMED ON:		2150,767	38406.31	BAL. AT 20c. LESS 1%	7680.31 76.81 $7604.50

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
1206	Chicago City	5-20-98	395.17
1230	Scotia	do	222.23
1402	Kansas City	do	220.10
1429	"	do	219.41
1569	Exeter City	do	673.45
2370	Jersey City	do	112.14
2426	Nomadic	do	209.45
2572	Massachusetts	do	75.79
			2127.74

BALANCE DUE $ $5476.76

28-22

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Mobile
G. H. ENTRY No. 80046
NO OF BAGS 2041

ARRIVED May 8,1898 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 5956 DUTY @ 20 CTS. $1191.20

REFUND FOR DIRT 241 48.20
CLEAN BUSHELS 5715 $1143.

CAKE EXPORTATION.

FRACTIONS ARE Bushs OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	8775	Llandaff City	5-24-98	206,304	3684.	6-26-98	9- 4-98
		DRAWBACK CLAIMED ON		206,304	3684.	Bu. AT 20c.	736.80
						Less 1%	7.37
							$729.43

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
8775	Llandaff City	5-20-98	221.18
			221.18
		BALANCE DUE	$ $508.25

3-1201-1200.

DRAWBACK CLAIM ON OIL CAKE. 28-23

SEED IMPORTATION.

STEAMER Massachusetts
C. H. ENTRY No. 83980
NO OF BAGS 4602

ARRIVED May 14,1895 AT New York
CONSIGNEE National Load Co.
CUSTOM HOUSE BUSHELS 13450 DUTY @ 20 CTS. $2690.

REFUND FOR DIRT 466 93.20
CLEAN BUSHELS 12984 $2596.80

CAKE EXPORTATION.

FRACTIONS ARE 56ths OF A BUSHEL

EXPORTED FROM	NO. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	2775	Llandaff City	5-24-95	65,837	1170.17	6-26-95	9- 4-95
"	2864	Boston City	5-29-95	307,610	5493. 2	6-27-95	9-25-95
"	3113	Wells City	6-11-95	101,846	1818.38	do	9-23-96
		DRAWBACK CLAIMED ON		474,993	8482. 1	BU. AT 20c.	1696.40
						LESS 1%	16.96
							$1679.44

RECEIVED FROM U. S. GOVERNMENT AT New York

NO. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
2775	Llandaff City	5-20-95	70.26
2864	Boston City	do	336.11
3113	Wells City	do	112.12

BALANCE DUE $ 518.49
$1160.95

28-24

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Spain
C. H. ENTRY No. 82834
NO OF BAGS 7066

ARRIVED May 13,1895 AT New York
CONSIGNED National Lead Co.
CUSTOM HOUSE BUSHELS 20585 DUTY @ 20 CTS. $4117.
998 199.60
REFUND FOR DIRT
CLEAN BUSHELS 19587 $3917.40

CAKE EXPORTATION.

FRACTIONS ARE PARTS OF A BUSHEL

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	2864	Boston City	5-29-95	389,747	6424. 3	6-27-95	9-25-95
"	3020	Wells City	6-d6-95	223,375	3988.45	do	9-23-96
"	3021	Tauric & Nomadic	do	111,254	1986.38	do	6-26-97
"	3113	Wells City	6-11-95	32,064	572.32	do	9-25-96
"	5130	St.Louis	9-23-95	211	3.43	10- 8-96	1- 3-96
			DRAWBACK CLAIMED ON	726,649	12975.49	BU. AT 20c.	2595.17
						LESS 1%	25.95
							$2569.22

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
2864	Boston City	5-20-98	393.08
3020	Wells City	do	234.15
3021	Tauric & Nomadic	do	114.19
3113	Wells City	do	35.50
5130	St. Louis	do	.23
			776.96
		BALANCE DUE	$1792.26

25-25

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Queen
C. H. ENTRY NO. 174403
NO OF SACKS 3434

ARRIVED Nov.21,1894 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 10199 DUTY @ 30 CTS. $2039.80

REFUND FOR DIRT 488 97.60
CLEAN BUSHELS 9711 $1942.20

CAKE EXPORTATION.

FRACTIONS ARE 50ths OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	3162	America	6-13-95	288,605	5151.40	6-27-95	9- 4-95
"	3225	Chicago City	6-17-95	73,546	1313.15	do	8-30-95
			DRAWBACK CLAIMED ON	362,051	6465.11	BU. AT 20c. LESS 1%	1293.04 12.93 $1280.11

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
3162	America	5-20-95	337.10
3225	Chicago City	do	78.41

BALANCE DUE $ 415.51
$864.60

DRAWBACK CLAIM ON OIL CAKE. 28-26

SEED IMPORTATION.

STEAMER France
C. H. ENTRY No. 95975
NO OF SACKS 4197

ARRIVED June 3,1895 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 12341 DUTY @ 20 CTS. $2468.20

REFUND FOR DIRT 380 76.
CLEAN BUSHELS 11961 $2392.20

CAKE EXPORTATION.

FRACTIONS ARE 20THS OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	3162	America	6-13-95	157,345	2809.41	6-27-95	9- 4-95
"	3225	Chicago City	6-17-95	218,900	3908.52	do	8-20-96
"	3469	Jersey City	6-28-95	52,679	940.39	8-23-95	9- 4-95
		DRAWBACK CLAIMED ON		428,924	7659.20	BU. AT 20c.	1531.87
						LESS 1%	15.32
							$1516.55

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
3162	America	5-20-98	163.85
3225	Chicago City	do	233.38
3469	Jersey City	do	55.88

BALANCE DUE $ 473.11
$1043.44

5-1901-1500

DRAWBACK CLAIM ON OIL CAKE. 28-27

SE D IMPORTATION.

STEAMER Buffon
C. H. ENTRY No. 96877
NO OF BAGS 13549

ARRIVED June 4,1895 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 33924 DUTY @ 20 CTS. $6784.80
overpaid 154.60
REFUND FOR DIRT 1433 286.60
CLEAN BUSHELS 32491 $6343.60

CAKE EXPORTATION.

FRACTIONS ARE 99ths OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	3572	England	7- 3-95	439,865	7854.41	8-23-95	9- 4-95
"	3573	Hindoo	7- 6-95	443,866	7926.10	do	9-25-95
"	3728	Exeter City	7-11-95	109,352	1952.40	do	10-23-95
"	3791	Noordland	7-13-95	110,218	1968.10	do	9-24-95
"	3882	Mobile	7-17-95	197,808	3532.16	do	9-25-95
"	4654	Massachusetts	8-27-95	730	13. 2	10- 8-95	10-23-95
		DRAWBACK CLAIMED ON		1301,839	23247. 7	Bu. AT 20c	4649.42
						LESS 1%	46.49
							$4602.93

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
3572	England	5-20-98	441.66
3573	Hindoo	do	445.68
3728	Exeter City	do	112.52
3791	Noordland	7- 2-97	106.37
3882	Mobile	5-20-98	191.35
4654	Massachusetts	do	.73

BALANCE DUE $ 1298.31

$3304.62

DRAWBACK CLAIM ON OIL CAKE. 28-28

SEED IMPORTATION.

STEAMER Isle of Kent
C. H. ENTRY No. 105,340
NO OF SACS 22760

ARRIVED June 18,1895 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 80942 DUTY @ 30 CTS. $17188.40

	BUSHELS		
Total Import	100,923	Overpaid	41.61
Rcd.-New York	61,781		873.80
" Pittsbg.	19,175		$16314.60

REFUND FOR DIRT 4141
CLEAN BUSHELS 81781

CAKE EXPORTATION.

FRACTIONS ARE GIVEN OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF REPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	3469	Jersey City	6-28-95	166,962	2951.26	8-23-95	9- 4-95
"	3523	Kansas City	7- 2-95	220,669	3940.29	do	do
"	3728	Exeter City	7-11-95	113,880	2018.40	do	10-23-95
"	3729	Europe	do	883,384	15774.40	do	9-26-95
"	3792	Exeter City	7-13-95	222,606	3975. 6	do	10-23-95
"	3882	Mobile	7-17-95	110,738	1977.23	do	10-25-95
"	4771	Manitoba	9- 4-95	61,456	1097.24	10- 8-95	10-23-95
"	4902	Mississippi	9-10-95	111,928	1998.40	do	do
"	4903	Berlin	do	453,644	8100.44	do	do
"	4952	Wells City	9-11-95	112,917	2016.21	do	4- 8-96
"	5055	Ontario	9-18-95	226,018	4036. 2	do	~~10- 7-95~~ 5-28-96
"	5089	Boston City	9-19-95	13,159	234.55	do	1- 3-96
"	5130	St.Louis	9-23-95	18,269	326.13	do	do
"	5399	Manitoba	10- 8-95	37,972	678. 4	11-12-95	1- 3-96
"	6838	Massachusetts	12-10-95	118,746	2120.26	1- 6-96	3- 6-96
			DRAWBACK CLAIMED ON	3071,345	51274. 1	SU. AT 20C. LESS 1%	10,254.80 102.55
							$10,152.26

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
3469	Jersey City	8-20-96	177.15
3523	Kansas City	do	226.74
3728	Exeter City	do	116.16
3729	Europe	do	880.67
3792	Exeter City	7- 2-97	253.36
3882	Mobile	8-20-96	107.12
4771	Manitoba	do	67.33
4902	Mississippi	do	129.44
4903	Berlin	do	809.25
4952	Wells City	do	125.42
5055	Ontario	do	253.36
5089	Boston City	7- 2-97	14.39
5130	St.Louis	8-20-96	19.80
5399	Manitoba	7- 2-97	41.39
6838	Massachusetts	do	123.31

BALANCE DUE 3025.09
$7127.16

28-29

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER England
C. H. ENTRY No. 112739
NO OF BAGS 3488

ARRIVED July 2, 1895 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 10227

DUTY @ 20 CTS. $2045.40
underpaid 4.80
77.80
$1972.40

REFUND FOR D.RY 389
CLEAN BUSHELS 9838

CAKE EXPORTATION.

FRACTIONS ARE 56ths OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	3812	Mobile	7-17-95	112,448	2008.	8-23-95	9-25-95
"	3950	Llandaff City	7-20-95	241,566	4313.36	do	9-24-95
			DRAWBACK CLAIMED ON	354,014	6321.36	BU. AT 20c.	1264.34
						LESS 1%	12.64
							$1251.70

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
3812	Mobile	5-20-95	108.78
3950	Llandaff City	do	247.05
			355.83

BALANCE DUE $ 895.87

28-30

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Mohawk
C. H. ENTRY No. 117,894
NO OF BAGS 7990

ARRIVED July 10,1895 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 23384 DUTY @ 20 CTS. $4676.80

REFUND FOR DIRT 1183 239.60
CLEAN BUSHELS 22201 $4439.20

CAKE EXPORTATION.

FRACTIONS ARE 56ths OF A BUSHEL

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	3950	Llandaff City	7-20-95	200,767	3585. 7	8-23-95	9-24-95
"	3951	France	do	224,384	4006.48	do	do
"	4066	Wells City	7-29-95	338,031	6036.15	do	1-23-96
"	4189	Chicago City	8- 6-95	151,733	2709.29	do	9-25-96

These exports include the cake made from import on sheet No.31

DRAWBACK CLAIMED ON 914,915 16337,43 @ 20c. LESS 1% 3267.55 32.68 $3234.87

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
3950	Llandaff City	8-20-96	205.32
3951	France	do	227.91
4066	Wells City	do	343.25
4189	Chicago City	8-24-96	159.32

935.80

BALANCE DUE $2299.07

DRAWBACK CLAIM ON OIL CAKE. 28-31

SEED IMPORTATION.

STEAMER Mohawk
G. H. ENTRY No. 117,814
NO OF BAGS 874

ARRIVED July 10,1895 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 2582

DUTY @ 20 CTS. $516.40
Underpay 4.40
~~19.96~~
~~$494.04~~

BUSHELS

Total Import 17398.
Mfd.-New York 2470.11
" Phila. 9117.28
" Pittsbg. 5807.17

REFUND FOR DIRT ~~111.48~~
CLEAN BUSHELS ~~2470.11~~

CAKE EXPORTATION.

FRACTIONS ARE BOTHS OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.

The cake made from above import is included in the exports on sheet 30.

DRAWBACK CLAIMED ON ... BU. AT 20c. LESS 1% ...

RECEIVED FROM U. S. GOVERNMENT AT

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT

BALANCE DUE $ ...

28-32

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Manitoba
G. H. ENTRY No. 122101
NO OF BAGS 9144

ARRIVED July 17,1895 AT New York
CONSIGNED National Lead Co.
CUSTOM HOUSE BUSHELS 22825 DUTY @ 20 CTS. $4565.
Overpaid 119.60
REFUND FOR DIRT 1391 278.20
CLEAN BUSHELS 21434 $4167.20

CAKE EXPORTATION.

FRACTIONS ARE 64ths OF A BUSHEL.

Reported From	No. of C. H. Entry.	Steamer	Date of Export Entry.	Net Weight Pounds.	Equivalent Bushels.	Date Protest Filed.	Date Landing Certificate Filed.
N. Y.	4139	Chicago City	8- 6-95	229,538	4098.50	8-23-95	9-25-95
"	4360	Mohawk	8-14-95	558,373	9970.53	10- 8-95	9-24-95
"	4654	Massachusetts	8-27-95	67,973	1213.43	do	10-23-95
			Drawback Claimed on	855,884	15283.36	Bu. at 20c.	3056.73
						Less 1%	30.57
							$3026.16

RECEIVED FROM U. S. GOVERNMENT AT New York

No. of C. H. Entry	Steamer	Date Received	Amount
4139	Chicago City	8-24-98	241.01
4360	Mohawk	7- 2-97	855.64
4654	Massachusetts	5-20-98	67.61
			864.24
		BALANCE DUE	$2161.90

38-33

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Mississippi ARRIVED July 3,1895 AT New York
G. M. ENTRY No. 113,662 CONSIGNED National Lead Co.
NO OF BAGS 1996 CUSTOM HOUSE BUSHELS 5840 DUTY 6.25 ad val $1168.00
BUSHELS overpaid 1.10
Total Import 34,911 53.00
Rfd.-Atlantic 5,580.28 REFUND FOR DIRT 259.28 $1116.10
" Pittsbg. 29,330.28 CLEAN BUSHELS 5580.28

CAKE EXPORTATION.

FRACTIONS ARE 32nds OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	4189	Chicago City	8- 6-95	72,598	1296.22	8-23-95	9-25-95
"	4359	Jersey City	8-14-95	112,280	2005.	10- 8-95	3- 6-96
"	4525	Mobile	8-21-95	20,846	372.14	do	9-25-95
		DRAWBACK CLAIMED ON		205,724	3673.36	BAL. AT 20c. LESS 1%	734.73 7.36
							$ 727.36

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
4189	Chicago City	8-24-95	76.82
4359	Jersey City	8-20-95	117.57
4525	Mobile	do	23.31
			217.10
		BALANCE DUE	$610.26

DRAWBACK CLAIM ON OIL CAKE. 28-34

SEED IMPORTATION.

STEAMER France
C. H. ENTRY NO 24456
NO OF BAGS 620

ARRIVED July 22,1895 AT New York
CONSIGNEE National Lead Co.
JUSTOM HOUSE BUSHELS 1799 DUTY @ 20 CTS. $359.80
overpaid 3.00
REFUND FOR DIRT 108 21.60
CLEAN BUSHELS 1691 $335.20

CAKE EXPORTATION.

FRACTIONS ARE PARTS OF A BUSHEL

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	4525	Mobile	9-21-95	27,300	487.28	10- 8-95	9-25-95
"	4771	Manitoba	9- 4-95	34,484	615.44	do	10-23-95
			DRAWBACK CLAIMED ON	61,784	1103.16	Du. AT 20c. LESS 1%	220.66 2.21 $218.45

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
4525	Mobile	5-20-98	30.52
4771	Manitoba	do	37.78

68.30
BALANCE DUE $
$150.15

DRAWBACK CLAIM ON OIL CAKE. 28-35

SEED IMPORTATION.

STEAMER American
U. S. ENTRY No. 99663
BD OF BACK 2636

ARRIVED June 10,1895 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 7722 DUTY @ 20 CTS. $1544.40
underpaid 5.20
1549.60
REFUND FOR DIRT 292 58.40
CLEAN BUSHELS 7430 $1491.20

CAKE EXPORTATION.

FRACTIONS ARE 64ths OF A BUSHEL.

EXPORTED FROM	No. OF C. E. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	4525	Mobile	8-21-95	279,275	4987. 3	10-8-95	9-25-95
		DRAWBACK CLAIMED ON		279,275	4987. 3	@ AT 20c LESS 1%	997.41 9.47 $987.44

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. E. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
4525	Mobile	5-20-96	312.25
			312.25
		BALANCE DUE	$675.19

DRAWBACK CLAIM ON OIL CAKE. 28-36

SEED IMPORTATION.

STEAMER Ntona
C. H. ENTRY No. 134874
NO OF BAGS 5635

ARRIVED Aug. 6, 1895 AT New York
CONSIGNED National Lead Co.
CUSTOM HOUSE BUSHELS 13992

DUTY @ 20 CTS.			$2798.40
Overpaid			48.40
REFUND FOR DIRT	1651		380.20
CLEAN BUSHELS	12341		$2419.80

CAKE EXPORTATION.

FRACTIONS ARE 00ths OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS.	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	4632	Kansas City	8-26-95	112,232	2004. 8	10- 8-95	10-23-95
"	4654	Massachusetts	8-27-95	421,088	7519,24	do	do
		DRAWBACK CLAIMED ON		533,320	9523,32	Dr. AT 20c. LESS 1%	1904.71
							19.05
							$1885.66

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
4632	Kansas City	5-20-98	112.60
4654	Massachusetts	do	418.83

28-37

DRAWBACK CLAIM ON OIL CAKE.

SEED IMPORTATION.

STEAMER Manitoba
C. H. ENTRY No. 129918
NO OF BAGS 3408

ARRIVED July 30,1895 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 9949 DUTY @ 20 CTS. $1989.80
Overpaid 6.20

REFUND FOR DIRT 540 108.
NEAN BUSHELS 9409 $1876.60

CAKE EXPORTATION.

FRACTIONS ARE 8ths OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS	EQUIVALENT BUSHELS	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	4771	Manitoba	9- 4-95	127,926	2284.22	10- 8-95	10-23-95
"	4902	Mississippi	9-10-95	221,901	3962.29	do	do
			DRAWBACK CLAIMED ON	349,827	6246.01	BU. AT 20c.	1249.38
						Less 1%	12.49
							$1236.89

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
4771	Manitoba	5-20-98	140.16
4902	Mississippi	do	256.62

BALANCE DUE $ 396.78

$ 840.11

DRAWBACK CLAIM ON OIL CAKE. 28-38

SEED IMPORTATION.

STEAMER Manitoba
G. H. ENTRY No. 108917
NO. OF BAGS 3350

ARRIVED June 25,1895 AT New York
CONSIGNEE National Lead Co.
CUSTOM HOUSE BUSHELS 9801 DUTY @ 20 CTS. $1960.20
overpaid 1.80
REFUND FOR DIRT ~~501~~ ~~100.20~~
CLEAN BUSHELS ~~9300~~ ~~$1860.00~~

CAKE EXPORTATION.

FRACTIONS ARE 8ths OF A BUSHEL

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS	DATE PROTEST FILED.	DATE LANDING CERTIFICATE FILED.
N. Y.	5055	Ontario	9-18-95	55,101	983.53	10- 8-95	10- 7-95
"	5089	Boston City	9-19-95	99,513	1777. 1	do	1- 3-96
"	5130	St. Louis	9-23-95	209,438	3739.54	do	do
		DRAWBACK CLAIMED ON		364,052	6500.52	Bu. AT 20c LESS 1%	1300.19 ~~15.00~~ $1287.19

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER	DATE RECEIVED	AMOUNT
5055	Ontario	5-20-96	61.82
5089	Boston City	7- 2-97	108.86
5130	St. Louis	5-20-96	227.03

BALANCE DUE $ ~~397.71~~ $889.48

DRAWBACK CLAIM ON OIL CAKE. 28-39

SEED IMPORTATION.

STEAMER Dynorene
C. H. ENTRY No. 190,931
NO OF BAGS 35022

ARRIVED Oct.31,1895 AT New York
CONSIGNEE National Lead Company
CUSTOM HOUSE BUSHELS 87790 DUTY @ 20 CTS. $17558.

REFUND FOR DIRT	4012	802.40
CLEAN BUSHELS	83778	$16755.60

CAKE EXPORTATION.

FRACTIONS ARE 60THS OF A BUSHEL.

EXPORTED FROM	No. OF C. H. ENTRY.	STEAMER	DATE OF EXPORT ENTRY.	NET WEIGHT POUNDS.	EQUIVALENT BUSHELS	DATE PROVISO FILED	DATE LANDING CERTIFICATE FILED.
N. Y.	7129	Mississippi	12-23-95	202,693	3619.29	1- 6-96	5-28-96
"	345	Exeter City	1-21-96	124,978	2231.42	3-9 -96	4- 8-96
"	683	Boston City	2- 3-96	113,328	2023.40	do	do
"	684	"	do	50,851	908. 3	do	5-28-96
"	685	Wells City	do	214,580	3831.44	do	6- 5-96
"	2001	Boston City	3-26-96	337,101	6019.37	5-26-96	1- 9-97
"	2358	Chicago City	4- 9-96	113,090	2019.26	do	3-30-97
"	3546	Jersey City	6- 2-96	112,200	2003.32	7-22-96	11- 6-96
"	3725	Llandaff City	6- 9-96	548,855	9800.55	8-25-96	3-30-97
"	3849	Exeter City	6-15-96	107,643	1922.11	7-22-96	9-23-96
"	3912	Exeter City	6-16-96	2,082	37.10	7-22-96	9-23-96
"	4562	Jersey City	7-15-96	370,936	6623.48	9-19-96	12- 9-96
"	4652	Kansas City	7-21-96	373,978	6678, 8	do	11- 6-96
			DRAWBACK CLAIMED ON	2672,313	47719.49	BU. AT 20C.	9543.97
						LESS 1%	95.44
							$9448.53

RECEIVED FROM U. S. GOVERNMENT AT New York

No. OF C. H. ENTRY	STEAMER.	DATE RECEIVED	AMOUNT
7129	Mississippi	5-20-98	221.71
345	Exeter City	7- 2-97	131.89
683	Boston City	5-20-98	119.59
684	"	7- 2-97	53.67
685	Wells City		------
2001	Boston City	5-20-98	327.37
2358	Chicago City	do	109.83
3546	Jersey City	do	108.97
3725	Llandaff City	do	533.06
3849	Exeter City	do	104.55
3912	"	7- 2-97	2.01
4562	Jersey City	8-24-98	394.26
4652	Kansas City	5-20-98	400.00
			2506.91
		BALANCE DUE	$6941.62

Summary of Amounts received from U. S. Government for Drawback on exported Oil Cake made from imported Linseed.

AT NEW YORK.

EXPORT DATE	ENTRY NO.	EXPORT STEAMER	SHORT NO.	DRAWBACK DATE	RECEIVED	AMOUNT
Sep.11,94	4500	Chicago City	28- 1	Mch.14,01		145.21
Sep.13,94	4585	Brooklyn City	28- 1	Mch.14,01		142.79
Sep.14,94	4597	Mohican	28- 1	Mch.14,01		284.42
Sep.21,94	4720	Manhansett	28- 1	Mch.14,01		140.96
Sep.21,94	4721	Jersey City	28- 1	Mch.14,01		563.28
Oct. 1,94	4896	Noordland	28- 1	Mch.14,01		264.04
Oct. 1,94	4900	Tauric	28- 1	Apr.10,01		565.09
Oct. 4,94	4980	Kansas City	28- 1	Apr.10,01		128.26
Oct. 4,94	4981	"	28- 1	Apr.10,01		405.39
Oct.15,94	5172	Exeter City	28- 1	Apr.10,01		103.78
Oct.15,94	5173	"	28- 1	Apr.10,01		131.45
Oct.17,94	5218	Bovic	28- 1	Apr.10,01		129.96
Oct.17,94	5219	Spaarndam	28- 1	Apr.10,01		254.11
Oct.17,94	5256	Rhynland	28- 1	Apr.10,01		506.88
Oct.22,94	5338	St.California	28- 1	----------		------
Oct.22,94	5335	"	28- 2	Sep.28,98	229.88	
			28- 3	"	76.54	306.42
Oct.29,94	5444	Herschel	28- 3	July 2,97	15.24	
			28- 4	"	214.48	229.72
Nov. 1,94	5504	Cevic	28- 3	May 20,98	1.73	
			28- 4	"	8.60	
			28- 5	"	191.96	"
			28- 6	"	23.50	225.79
Nov. 1,94	5505	Boston City	28- 4	May 20,98		230.32
Nov. 7,94	5463	Mohican	28- 4	May 20,98		231.53
Nov. 7,94	5596	"	28- 5	May 20,98		223.37
Nov. 7,94	5597	"	28- 5	July 2,97		113.68
Nov.14,94	5695	Friesland	28- 5	May 20,98		222.31
Nov.15,94	5718	Wells City	28- 5	May 20,98		442.84
Nov.15,94	5719	"	28- 5	May 20,98		112.36
Nov.27,94	5884	Chicago City	28- 5	July 2,97		110.72
Nov.27,94	5885	"	28- 5	May 20,98		110.95
Nov.27,94	5886	"	28- 5	July 2,97	78.88	
			28- 7	"	375.65	454.53
Dec. 3,94	5974	Kansas City	28- 7	May 20,98		230.76
Dec. 3,94	5975	"	28- 7	May 20,98	67.92	
			28- 8	"	158.54	226.46
Dec. 3,94	5976	"	28- 7	May 20,98		243.15
Dec. 3,94	5977	"	28- 7	May 20,98		121.24
Dec. 3,94	5978	"	28- 7	July 2,97		116.14
Dec.10,94	6085	Mohawk	28- 9	July 2,97		455.98
Dec.10,94	6086	Exeter City	28- 8	July 2,97	255.08	
			28- 9	"	84.01	339.09
					Fwd.	8,515.83

EXPORT ENTRY DATE	EXPORT ENTRY NO.	EXPORT STEAMER	SHEET NO.	DRAWBACK RECEIVED DATE		AMOUNT
				Fwd.		8,515.63
Dec.18,94	6247	Mobile	28- 9	May 20,98		467.58
Dec.18,94	6248	Llandaff City	28- 9	May 20,98	352.72	
			28- 9	"	236.54	588.26
Dec.24,94	6339	Massachusetts	28- 9	May 20,98		594.22
Jan. 2,95	6488	Richmond Hill	28- 9	May 20,98		490.61
Jan. 9,95	79	Manhansett	28- 9	May 20,98	674.82	
			28-10	"	134.99	809.81
Jan.14,95	171	Chicago City	28-10	May 20,98		606.74
Jan.23,95	344	Ancheria	28-10	May 20,98	20.62	
			28-11	"	208.97	229.59
Jan.29,95	428	Massachusetts	28-11	May 20,98	217.33	
			28-12	"	213.05	430.38
Jan.29,95	429	Monomoy	28-11	May 20,98		456.88
Jan.31,95	481	St.of Nebraska	28-11	May 20,98		343.82
Feb. 5,95	572	Circassian	28-11	May 20,98		118.32
Feb.11,95	628	St.California	28-11	May 20,98		225.14
Feb.13,95	673	Llandaff City	28-11	May 20,98	180.20	
			28-13	"	492.50	672.70
Feb.13,95	692	Cevic	28-13	May 20,98	12.80	
			28-14	"	99.13	111.93
Feb.18,95	760	Massasoit	28-14	May 20,98	22.71	
			28-15	"	4202.31	225.02
Feb.19,95	877	Boston City	28-15	May 20,98		451.88
Feb.25,95	887	Mohican	28-14	May 20,98	147.33	
			28-15	"	68.11	215.44
Mch. 2,95	1014	Wells City	28-14	May 20,98	312.06	
			28-16	"	114.62	
			28-17	"	261.46	688.14
Mch. 6,95	1063	Colorado	28- 8	May 20,98	62.18	
			28-16	"	87.98	
			28-18	"	79.67	229.83
Mch. 7,95	1080	Manhansett	28- 8	May 20,98		226.63
Mch.12,95	1206	Chicago City	28- 8	May 20,98	49.37	
			28-19	"	395.17	444.54
Mch.13,95	1230	Scotia	28-19	May 20,98		222.23
Mch.19,95	1402	Kansas City	28-19	May 20,98		220.10
Mch.20,95	1429	"	28-19	May 20,98		219.41
Mch.26,95	1559	Exeter City	28-19	May 20,98		673.45
Apr. 9,95	1895	Massachusetts	28-20	May 20,98		426.65
Apr.18,95	2046	Manitoba	28-20	May 20,98		424.64
Apr.20,95	2094	Salerno	28-20	May 20,98		410.87
Apr.23,95	2161	Cevic	28-20	May 20,98		409.96
Apr.24,95	2209	"	28-20	May 20,98		103.69
Apr.24,95	2210	Chicago City	28-20	July 2,97		189.87
May 2,95	2370	Jersey City	28-19	May 20,98		112.14
May 3,95	2388	"	28-20	May 20,98		209.59
May 7,95	2426	Nomadic	28-19	May 20,98	209.45	
			28-20	"	208.62	418.07
May 15,95	2572	Massachusetts	28-17	May 20,98	115.28	
			28-19	"	75.79	
			28-21	"	267.79	458.86
				Fwd.		21,639.82

EXPORT DATE	ENTRY NO.	EXPORT STEAMER	SHEET NO.	DRAWBACK DATE	RECEIVED	AMOUNT
					Fwd.	32,087.98
Sep. 4,95	4771	Manitoba	28-28	May 20,98	67.33	
			28-34	"	37.78	
			28-37	"	140.16	245.27
Sep.10,95	4902	Mississippi	28-28	May 20,98	129.44	
			28-37	"	256.62	386.06
Sep.10,95	4903	Berlin	28-28	May 20,98		509.25
Sep.11,95	4952	Wells City	28-28	May 20,98		125.42
Sep.18,95	5065	Ontario	28-28	May 20,98	253.56	
			28-38	"	61.82	315.38
Sep.19,95	5089	Boston City	28-28	July 2,97	14.39	
			28-38	"	108.86	123.25
Sep.23,96	5130	St. Louis	28-28	May 20,98	19.80	
			28-38	"	227.03	
			28-24	"	.23	247.06
Oct. 8,95	5399	Manitoba	28-28	July 2,97		41.39
Dec.10,95	6838	Massachusetts	28-28	July 2,97		123.31
Dec.23,96	7129	Mississippi	28-39	May 20,98		221.71
Jan.21,96	348	Exeter City	28-39	July 2,97		131.89
Feb. 3,96	683	Boston City	28-39	May 20,98		119.59
Feb. 3,96	684	"	28-39	July 2,97		53.67
Feb. 3,96	685	Wells City	28-39	------		------
Mch.26,96	2001	Boston City	28-39	May 20,98		327.37
Apr. 9,96	2358	Chicago City	28-39	May 20,98		109.83
June 2,96	3544	Jersey City	28-39	May 20,98		108.97
June 9,96	3725	Llandaff City	28-39	May 20,98		533.06
June15,96	3849	Exeter City	28-39	May 20,98		104.55
June16,96	3912	Exeter City	28-39	July 2,97		2.01
July15,96	4562	Jersey City	28-39	Aug.24,98		394.26
July21,96	4652	Kansas City	28-39	May 20,98		400.00
						$38,711.28

EXPORT DATE	ENTRY NO.	EXPORT STEAMER	SHEET NO.	DRAWBACK DATE	RECEIVED	AMOUNT
				Fwd.		$1,639.82
May 15,95	2573	Exeter City	28-17	May 20,98		217.98
May 15,95	2574	Bovic	28-14	May 20,98	142.04	
			28-16	"	48.03	
			28-17	"	32.53	222.60
May 24,95	2775	Llandaff City	28-16	May 20,98	370.16	
			28-18	"	47.45	
			28-22	"	221.18	
			28-23	"	70.26	709.05
May 29,98	2864	Boston City	28-16	May 20,98	144.98	
			28-17	"	96.06	
			28-23	"	336.11	
			28-24	"	393.08	970.20
June 6,95	3020	Wells City	28-24	May 20,98		234.16
June 6,95	3021	Taurio & Nemadic	28-24	May 20,98		114.19
Junell,95	3113	Wells City	28-18	May 20,98	348.30	
			28-23	"	112.12	
			28-24	"	35.30	495.62
June13,95	3162	America	28-25	May 20,98	337.10	
			28-26	"	183.85	520.95
June17,95	3225	Chicago City	28-18	May 20,98	278.54	
			28-25	"	78.41	
			28-26	"	233.38	590.33
June28,95	3469	Jersey City	28-26	May 20,98	55.88	
			28-28	"	177.13	233.01
July 2,95	3523	Kansas City	28-28	May 20,98		226.74
July 3,95	3572	England	28-27	May 20,98		441.66
July 6,95	3573	Hindoo	28-27	May 20,98		445.68
July11,95	3728	Exeter City	28-27	May 20,98	112.52	
			28-28	"	116.16	228.68
July11,98	3729	Europe	28-28	May 20,98		880.67
July13,95	3791	Noordland	28-27	July 2,97		106.37
July13,95	3792	Exeter City	28-28	July 2,97		233.38
July17,98	3882	Mobile	28-20	May 20,98	30.60	
			28-27	"	191.35	
			28-28	"	107.12	
			28-29	"	108.78	437.85
July20,95	3950	Llandaff City	28-29	May 20,98	247.05	
			28-30	"	205.32	452.37
July20,95	3951	France	28-30	May 20,98		227.91
July29,98	4066	Wells City	28-30	May 20,98		343.25
Aug. 6,98	4189	Chicago City	28-30	Aug.24,98	159.32	
			28-32	"	241.01	
			28-33	"	76.22	476.55
Aug.14,95	4359	Jersey City	28-33	May 20,98		117.57
Aug.14,95	4360	Mohawk	28-32	July 2,97		555.64
Aug.21,98	4525	Mobile	28-33	May 20,98	23.31	
			28-34	"	30.52	
			28-35	"	312.25	366.08
Aug.26,95	4632	Kansas City	28-36	May 20,98		112.60
Aug.27,95	4654	Massachusetts	28-27	May 20,98	.73	
			28-32	"	67.61	
			28-36	"	418.83	487.17
				Fwd.		$32,087.98

Memoranda of divisions of Linseed Imported at New York, part of which was used at other points.

Turret Age - March 19, 1895 - C. H. Entry No.48,789 - 68,293 Bushels

Mfd.at	New York	Sheet No.	28-30	64,912 Bushels
"	" Pittsburgh	"	31-12	3,381 "

Isle of Kent - June 10, 1895 - C. H. Entry No.105,340 - 100,956 Bushels

Mfd.at	New York	Sheet No.	28-28	81,761 Bushels
"	" Pittsburgh	"	31-18	19,175 "

Mississippi - July 3, 1895 - C. H. Entry No.113,662 - 34,911 Bushels

Mfd.at	New York	Sheet No.	28-33	5,580.28 Bushels
"	" Pittsburgh	"	31-16	29,330.28 "

Mohawk - July 10, 1895 - C. H. Entry No.117,814 - 17,395 Bushels

Mfd.at	New York	Sheet No.	28-31	2,470.11 Bushels
"	" Pittsburgh	"	31-20	5,807.17 "
"	" Philadelphia	"	21-20	9,117.28 "

Summary of Claims for Drawback on exported Oil Cake made from imported Linseed.

AT NEW YORK

SHEET NO.	IMPORTED BUSHELS.	EXPORTED BUSHELS.	DRAWBACK CLAIMED.	DRAWBACK RECEIVED.	BALANCE DUE
28- 1	88,217	57,861.30	11,456.59	3,766.42	7,690.17
28- 2	5,700	4,005.34	793.11	229.88	563.23
28- 3	2,143	1,628.34	322.46	93.51	228.95
28- 4	17,768	11,870.30	2,350.37	684.98	1,665.39
28- 5	40,152	28,399.39	5,623.14	1,609.07	4,014.07
28- 6	623	415.35	82.29	23.50	58.79
28- 7	28,998	19,162. 5	3,794.10	1,154.86	2,639.24
28- 8	19,251	13,130.26	2,599.83	751.80	1,848.03
28- 9	82,144	56,887. 4	11,263.64	3,355.48	7,908.16
28-10	19,411	12,809. 8	2,536.21	761.35	1,774.86
28-11	45,600	31,233.10	6,184.17	1,748.66	4,435.51
28-12	4,988	4,008.30	793.69	213.05	580.64
28-13	13,094	9,088.49	1,799.59	505.30	1,294.29
28-14	18,900	12,893.52	2,553.	723.27	1,829.73
28-15	19,136	12,849.31	2,544.21	722.30	1,821.91
28-16	19,450	12,980. 8	2,570.07	765.75	1,804.32
28-17	18,678	12,742.32	2,523.03	723.20	1,799.82
28-18	18,803	12,524.48	2,479.92	753.86	1,726.06
28-19	63,715	38,406.31	7,604.50	2,127.74	5,476.76
28-20	64,912	46,689.14	9,244.47	2,414.49	6,829.98
28-21	7,450	4,650.12	920.74	267.79	652.95
28-22	5,715	3,684.	729.43	221.18	508.25
28-23	12,984	8,482. 1	1,679.44	518.49	1,160.95
28-24	19,587	12,975.49	2,569.22	776.96	1,792.26
28-25	9,711	6,466.11	1,280.11	415.51	864.60
28-26	11,961	7,659.20	1,516.55	473.11	1,043.44
28-27	32,491	23,247.07	4,602.93	1,298.31	3,304.62
28-28	81,781	51,274. 1	10,152.25	3,025.09	7,127.16
28-29	9,838	6,321.33	1,251.70	355.83	895.87
28-30	22,201	16,337.43	3,234.87	935.80	2,299.07
28-31	2,470	-----	------	-------	--------
28-32	21,434	15,283.36	3,026.16	864.26	2,161.90
28-33	5,580	3,673.36	727.38	217.10	510.28
28-34	1,691	1,103.16	218.45	68.30	150.15
28-35	7,430	4,987. 3	987.44	312.25	675.19
28-36	12,341	9,523.32	1,885.66	531.43	1,354.23
28-37	9,409	6,246.51	1,236.89	396.78	840.11
28-38	9,300	6,500.52	1,287.19	397.71	889.48
28-39	83,778	47,719.49	9,448.53	2,506.91	6,941.62
	958,855	635,725.55	125,873.32	36,711.28	89,162.04

53 II. *General Traverse.*

Court of Claims.

No. 22579.

NATIONAL LEAD COMPANY

vs.

THE UNITED STATES.

No demurrer, plea, answer, counter-claim, set-off, claim of damages, demand, or defense in the premises, having been entered on the part of the defendants, a general traverse is entered as provided by Rule 34.

III. *Argument and Submission of Case.*

On March 7, 1918, the case was argued and submitted on merits by Mr. Evans Browne, for the claimant, and Mr. Charles F. Jones, for the defendants.

54 IV. *Findings of Fact and Conclusion of Law.*

Filed March 25, 1918.

This case having been heard by the Court of Claims, the court, upon the evidence, makes the following

Findings of Fact.

I.

Plaintiff is, and at all times mentioned in the pleadings was, a business corporation duly organized and existing under the laws of the State of New Jersey, having its principal place of business at No. 1 Exchange Place, Jersey City, N. J., and engaged in and authorized by its charter to carry on the business of buying, selling, importing, exporting, and dealing in linseed, linseed oil, and linseed-oil cake and of manufacturing cake and oil from seed.

II.

By section 22 of the act of Congress entitled "An act to reduce taxation, to provide revenue for the Government, and for other purposes," which took effect August 27, 1894 (28 Stat. 509), it was provided as follows:

"That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced

in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used less one per centum of such duties: Provided, That when the articles exported are made in part from domestic materials the imported materials or parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: And provided further, That the drawback on any articles allowed under existing law shall be continued at the rate herein provided."

III.

55 During the period of time wherein the said act of August 27, 1894, was in force, plaintiff imported into the United States, at the port of New York, certain cargoes of linseed from foreign countries, the property of plaintiff, and duly entered the same at said custom-house and duly paid to the defendant all duties required by defendant under the said act of August 27, 1894, namely, at the rate of 20 cents per bushel of 56 pounds, upon each and every bushel of said linseed so imported by it.

IV.

During the period of time wherein the said act of August 27, 1894 was in force plaintiff purchased certain cargoes of linseed which had been imported into the United States from foreign countries, which said cargoes had been duly entered at the custom-house of the port of entry and on which all duties required by defendant under the said act of August 27, 1894, had been duly paid to the defendant, namely, at the rate of 20 cents per bushel of 56 pounds, upon each and every bushel of said linseed so purchased by it.

V.

The importations and purchases hereinabove set forth in paragraphs III and IV amounted in the aggregate to about 958,835 bushels of linseed.

VI.

The duty paid upon said importations and purchases set forth in paragraphs III, IV and V hereof amounted in the aggregate to $191,442.34.

VII.

56 Subsequent to the said importations and purchases of said linseed plaintiff exported at the port of New York, at various times and in various amounts, a substance or composition known as oil cake, said oil cake being manufactured from the said linseed previously imported and purchased by plaintiff.

VIII.

Upon the exportation of said oil cake plaintiff duly presented to the collector of customs at the port of New York, in due and proper form, claims for drawback reimbursement upon each and every of such exportations under the aforesaid provisions of section 22 of the said act of August 27, 1894, said act being the then existing tariff law at the date of each of said exportations.

IX.

The total quantity of such exportations was the equivalent of 635,723 55/56 bushels.

X.

The quantity of linseed so imported or purchased upon which the duty aforesaid was paid, and which was used in the manufacture of the cake so exported, was found by the collector at the said port of New York to be about 598,835 bushels of 56 pounds each.

XI.

The said collector and the Secretary of the Treasury estimated the amount of the drawback to which plaintiff was entitled in respect of said exportations in the following manner, that is to say:

57 "After ascertaining the quantity by weight, of the material composing the cake, which was contained in the imported seed, they proceeded to ascertain the value of such cake material, and calculated the drawback as being such proportional part (less one per cent) of the duty paid on the seed as the cake material is of the cost of the seed."

On October 17, 1901, the following letter was written:

"Treasury Department, Guerry.

Office of the Secretary.

384–H. Washington, October 17, 1901.

The Honorable the Attorney General.

SIR: I have the honor to acknowledge the receipt of your letters of the 27th ult., requesting information in the matter of certain petitions filed in the Court of Claims, Nos. 22576 to 22579 and 22619, relative to the method of computing the drawback on linseed cake.

In this regard I have to invite your attention to Department's decision of May 9, 1898 (T. D., 19,323), embracing the decision of the circuit court of appeals for the second circuit, in the case of The United States vs. The Dean Linseed Oil Co., 87 Fed. Rep., 453, wherein the method adopted by the Department of computing the

drawback on the basis of relative values was set forth and approved. See your files Nos. 16,251—1895.

The petitions submitted are herewith returned.

Respectfully,

(Signed) H. A. TAYLOR,
Acting Secretary.

A. J.

Five enclosures."

58 XII.

In conformity with said estimate so made by the said collector and the Secretary of the Treasury, there has been paid to plaintiff by the United States the sum of $36,711.28 as the drawback upon the said exportation of oil cake.

XIII.

All of said oil cake was manufactured from the said linseed so imported into the United States or purchased at the times and in the manner hereinbefore set forth.

XIV.

All of the said oil cake was duly and properly exported and the consular landing certificate on each of such exportations was duly and seasonably filed, and in making said exportations and in presenting its claim or claims for drawback thereunder, pursuant to law, plaintiff fully and completely complied with the provisions of the law and with the rules and regulations of the Treasury Department issued pursuant thereto.

XV.

During the period of time between August 27, 1894 and May 1, 1897, certain cargoes of linseed of 56 pounds to the bushel, were imported into the United States at the port of New York (partly by the plaintiff and partly by other persons who transferred and delivered the same to the plaintiff), and upon such importation, the duties required by law were duly paid, namely, at the rate of 20 cents per bushel, of 56 pounds.

XVI.

Thereafter the plaintiff within the United States submitted the linseed so imported to the following customary process: The
59 seed was crushed by being passed through iron rollers. The crushed seed was conveyed to a machine called a mulling machine; in that machine heated steam was introduced and the pressed seed was subjected to the mulling process; that is, it was constantly stirred by revolving wheels; the process was continued

until the crushed seed was softened and heated and moistened to a certain extent; it was then placed in screens of duck cloths, one screen being placed above the other, and duck cloths over each screen when filled. These screens were fitted into an hydraulic press, and the arrangement was such that by means of the hydraulic press the oil was pressed and ran out into troughs or vessels and was thence conveyed to tanks, where it was allowed to settle. What remained in the press was the oil cake, one cake being the result of the pressure of each of these screens to the form; the edges of the cake were trimmed; it was then piled or corded so that it might dry out, and it was then placed in bags, which were promptly marked, and it was then ready to be used. The oil product, after settling, was barreled and was ready for use. Of the matter composing each bushel of seed weighing 56 pounds, 35.87 pounds appeared in the cake, and 19.91 pounds appeared in the oil.

XVII.

From August 5, 1861, down to the present time the practice of the Treasury Department where several articles manufactured from the same imported material has always been to calculate and to pay the drawback by distributing the duty paid on the imported material between such articles in proportion to their values and not in proportion to their weights, as well where the imported material paid a specific as where it paid an ad valorem duty. Such calculation and payment has been under Treasury Regulations. The Treasury Regulations of January 22, 1862 were as follows:

Circular Instructions to Collectors and Other Officers of the Customs.

Treasury Department,

January 22, 1862.

The following regulations, prepared by this department, are transmitted for the information and government of officers of the customs.

S. P. CHASE,
Secretary of the Treasury.

The rates of drawback to be allowed on the exportation of the particles of domestic manufacture hereinafter mentioned, subject to the rules herein prescribed, are established until otherwise directed, as follows:

On the products of raw sugar:

Refined (A) (crystalline) sugar, 2 1-2 cents per pound.
Soft (B C and lower grades) sugar, 2 cents per pound.
Syrup of sugar (sugar-house molasses) 5 cents per gallon.

On the products of linseed:

Linseed oil, 5 cents per gallon.
Oil cake (from linseed) 17 cents per 100 pounds.

On the products of hemp:

White cordage (from Manila hemp) 1 1-8 cents per pound.
Tarred cordage (from Russia hemp) 1 1-2 cents per pound.

On the products of molasses:

61 New England rum, 5 cents per gallon (proof).
Clarified molasses, 5 cents per gallon.

On the product of copper ore:

Copper (in pig, ingot, etc., etc.) 5-8 cents per pound.

On the product of rough rice and rice in the husk:

Clean-rice (from paddy, paying 1-2 cent) 7-10 cent per pound.
Clean rice (from rough rice paying 1 cent) 1 1-10 cents per pound, according to the net weight, measure, or count of the said articles, as certified by the inspector of the customs who examined the same; from which allowance shall be retained in all cases, by the collector paying the same, ten per centum on the amount thereof for the use of the United States, as provided in the section above recited.

The distribution provided for in said regulations between several substances from a single imported material was in proportion to the values of those substances.

The way in which the rates of drawback specified in these regulations were arrived at is shown by the following correspondence between the Treasury Department and the collector at New York:

Customhouse, New York,
Collector's Office,
Oct. 9th, 1861.

Hon. S. P. Chase, Secretary of the Treasury.

Sir: In answer to your communication of the 4th inst. asking a more full explanation of my views in regard to the rate of
62 drawback on refined sugar under the act of Aug. 5, 1861, I respectfully state that refined sugar is but a portion, some 50 or 60 per cent of the entire product of the raw sugar imported and subjected to the refining process. Taking one hundred pounds of raw sugar the product may be stated:

Crystalline (technically refined) sugar, about	55 lbs.
Soft white and yellow (B. C. & lower grades), about	25 lbs.
Syrup of sugar (so-called) (B. C. & lower grades), about	15 lbs.
Waste (B. C. & lower grades), about	5 lbs.
	100 lbs.

Under the former acts (July 24, 1813, etc., 3 Stats. 35), refined sugar (the crystalline product, see U. S. v. Barhow, 7 Peters' U. S. Reports, 404) was entitled upon export to drawback the duty paid on the importation of the raw sugar—that is, the 55 P. C.

Refined sugar was, so far as the question of drawback was concerned, the sole product of the imported material, the other products though of marketable value, being in this view considered as waste. This was admitted construction of those acts.

But by the act of August 5, 1861, section 4, a drawback is allowed "on all articles wholly manufactured by materials imported." It is clear that this language includes the other products of the raw sugar mentioned above. They are of marketable value—are exported or liable to be exported, and appear to be in a position to claim their portion of the debenture, whatever it may be. Upon the receipt of your communication of Aug. 22 and 27 last, I instituted inquiries in relation, among others, to the articles specifically
63 mentioned in those communications. On the subject of sugars subjected to a refining process, I addressed several persons engaged in the business of refining sugars. A copy of my letter to them is herewith inclosed marked "A" (sugar). In response I received the communications herewith inclosed, marked "B," "C" & "D" (sugar), all of which are respectfully submitted.

Construing the act of Aug. 5 as admitting all grades of product to a share of the debenture according to their market value, and taking Messrs. Havemeyer, Townsend & Co.'s estimate (B), we have:

55 lbs.	refined sugar, at 10¾ cents	$5.9125
20 "	B. & C. of lower grades, at 9¾ cents	1.95
20 "	syrup (19/11 gals.) at 40 cts. per gal	.7272
	Total value of product of 100 lbs. raw sugar	$8.5897

The duty paid on 100 lbs. raw is $2. Then:

8.5897 : 2.00 : : 5.9125 :	1.37664	Take 1/55—	$0.025029	$p refined.
8.5897 : 2.00 : : 1.95 :	.45403	Take 1/20—	.022701	" soft.
8.5897 : 2.00 : : .7272 :	.16933	" 11/20—	.093134	" gal. syrup.
	2.00000			

Taking Messrs. Booth & Edgar's estimate (C) we have:

50 lbs.	refined sugar, at 10¾ cents	$5.375
15 "	soft white at 10 cts	1.50
14 "	soft yellow, at 9 cts	1.28
14 "	1 1/6 gals. syrup, at 3¼ cts	.455
7 "	waste	0
	Total value of product of 100 lbs. raw	$8.59

64 Then:

8:59	2.00	5.375	1.25145	Take	1/50—	$0.025029	$p refined.
"	"	1.50	.34924	"	1/15—	.023282	" soft white.
"	"	1.26	.29326	"	1/14—	.020954	" soft yellow.
"	"	.455	.10593	"	6/7 —	.090797	" gal. syrup.

The estimate of Messrs. R. L. & A. Stuart (D), so far as it goes, does not differ materially from that of Messrs. Booth & Edgar, and taking the same valuation, the result would not materially differ from the last above.

I find some engaged in the trade somewhat indisposed to give definite information, but, from the best information I can get, the conclusion I arrive at is that the practical working product and the debenture apportioned on the principle I have stated, put in round numbers, is not far from:

100 lbs. raw sugar makes—		
55 lbs. refined, at 2½ cts		$1.37½
25 " soft, at 2 cts		.50
15 lbs. syrup, 1/3 to 1½ gals., 9 cts		.12½
5 " waste		
Making up the whole debenture		$2.00

subject in all cases to a deduction of 10 per cent as provided in the act. Should the construction given above be incorrect, then, discarding my deductions from the data given by the refiners as above, and such information as may be in your possession, the correct deductions must be drawn.

I will gladly give the subject further attention upon your requisition, stating the principle upon which the debenture should be graduated.

65 Very respectfully, your obt. servant,

HIRAM BARNEY.

Treasury Department,

November 2d, 1861.

SIR: The fourth section of the act of August 5, 1861, provides "that from and after the passage of this act there shall be allowed on all articles wholly manufactured of materials imported on which duties have been paid when exported, a drawback equal in amount to the duties paid on such materials and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, provided: That ten per centum on the amount of all drawbacks, so allowed, shall be retained for the use of the United States by the collectors paying such drawbacks, respectively."

In pursuance of the above quoted provision of the law, and the numerous inquiries made by merchants and others as to the rates to be allowed on the exportation of certain articles "manufactured of materials imported, on which duties have been paid," information on the subject has been called for from experts connected with

the customs, and from the data furnished the following rates would seem to be correct in making the allowance for drawback on the following articles, to wit:

Refined sugar, 2½ cts. per pound, less 10 P. C.
Cordage, tarred, 1½ " " " " " "
" untarred, 1⅛ " " " " " "
Copper, refined, ⅞ " " " " " "
Oil cake, $2.90 per ton, less 10 P. C.
Linseed oil, 4¾ cts. per gal., less 10 P. C.

66 subject, of course, to the rules that may hereafter be prescribed by the Secretary.

There still remain several articles on which the information furnished is not full enough to warrant an expression of opinion as to the rates to be allowed, viz., New England rum, rice-cleaned paddy, and molasses manufactured from sugar.

The rules prescribed for the ascertainment of the drawback to be allowed on cordage issued in Treasury circular of March 27, 1861, are deemed sufficient with slight modifications, as the nature of the article may require, in any case of drawback occurring under the act of August 5, 1861.

The change in the rate of duty on raw sugar in the act of March 2, 1861, involves a change in the rate of drawback to be allowed on refined sugar exported under that act, and from the most reliable information obtained on the subject one and a quarter cents (1¼ c.) is deemed to be the correct rate to be allowed.

In making your report as to the correctness of the above conclusions, you will add such suggestions as you may deem applicable to the subject.

An early reply is requested.

I am, very respectfully,

GEO. HARRINGTON,
Actg. Secy. of the Treasury.

Hiram Barney, Esq., Coll., &c., New York.

Customhouse, New York,
Collector's Office,
Nov. 5, 1861.

67 SIR: On the subject of oil and oil cake produced from linseed imported, I respectfully submit a circular letter (herewith enclosed, marked E), addressed to several crushers of linseed, and answers thereto (also herewith enclosed, marked F, G, and H).

The products of the linseed, it will be seen, are oil and oil cake—both of marketable value and both liable to be exported for benefit of drawback.

As in the case of the products of sugar, I assume that the debenture should be apportioned to the products according to their market value.

Assuming that to be the correct principle, and taking the report of Messrs. Rowe (F):

On the basis of the present value we have:

Total value of products, $1.91 (assume 8 lbs. oil to the gal.):

Then:

1.91 : 16 : : 1.22 : .10219. Take 1/2 —$0.051095 per gal. of oil.
do. : do. : : .69 : .05780. " 1/35— .001653 p. pd. or .1653 per 100 lbs. cake.

On the basis of average value we have:

Total value of products, $1.78. Then:

1.78 : 16 : : 1.16 : .10427 Take 1/2 $0.5213 p. gal. oil.
do. : do. : : .62 : .05573 " 1/35 p. pd. or .159 p. 100 lbs. cake.

In the same manner, taking the report of Messrs. Campbell & Thayer (G), we have present value $1.915. Then:

1.915 : 16 : : 1.21 : .101096 Take 1/2 —$0.050548 p. gal. oil.
do. : do. : : .705 : .058903 " 1/36— .001636 p. pd. or 16.36 per 100 lbs. cake.

68 Average value, $1.75. Then:

1.75 : 16 : : 1.14 : .104228 Take 1/2 —$0.052114 p. gal. oil.
do. : do. : : .61 : .055771 " 1/36— .001549 p. pd. or 1.549 per 100 lbs. cake.

Taking the estimate marked "H" in the same manner and we have oil 5 1/3c. per gal. and oil cake about 15c. per 100 lbs.

A gallon of oil weighs a fraction less than 8 lbs. (the weight fixed by custom in the trade is 7½ lbs.—the actual weight runs from that to 7¾ lbs.), but there is some waste—more, I am disposed to think, than is allowed for in these estimates.

My opinion, based on the best information I have, is that a bushel of linseed, weight 52 lbs., will yield on the average:

2 gallons of oil—call drawback	5c. per gal.....	$0.10
35 lbs. oil cake " "	17c. " 100 lbs.....	.0595
		$0.1595

I would mention—not that I suppose it has any bearing on the adjustment of rates—that the oil cake produced is mostly exported, while the oil finds a market at home.

Should the weight of the product be permitted to govern in the apportionment (which I do not admit), then the proportions can be easily deduced from the above data.

Very respectfully, your obt. servant,

HIRAM BARNEY,
Collector.

Hon. S. P. Chase, Secy. of the Treasury.

Customhouse, New York,

Collector's Office,

Dec. 30, 1861.

69 Hon. S. P. Chase, Secretary of the Treasury.

SIR: In answer to yours of the 2d instant in relation to the proper rate of drawback to be allowed on oil cake, I would respectfully refer to my communication on that subject of 8th ultimo, and the papers therewith enclosed.

My best information is that 52 pounds (one bushel) linseed yields 16 pounds oil and 36 pounds oil cake.

This is clearly the extreme yield, as it leaves no margin for waste. A gallon of oil in mercantile usage is 7½ pounds. The actual weight I suppose to be about 7¾ pounds. The answer I get from crushers of linseed here is that two mercantile gallons and a pint is the maximum yield of a bushel.

Taking this maximum yield, and counting no waste, my allowance would appear a fraction too large.

2⅛ gallons oil at 5 cents	$0.10625
36 lbs. oil cake at 17c. per 100 lbs	.0612
	$0.16745

making near ¾ of a cent too much on the product of a bushel. But, as I said in my communication above referred to, there is some waste, which, though but a fraction, should, in so far as it is necessary waste, be allowed in the settlement of the question.

My opinion is that if there is any reduction of the rates as proposed by me it should be on the oil, and not on the cake. I could hardly deem it essential to be very particular as to the rate on the oil, as the consideration of it was only incidental.

There has been, and the prospect is there will be, no export
70 of that product of the foreign seed. There is an evident propriety in so far as it can be done consistently in stating the rate in round numbers, not running into extreme fractions, and in studying uniformity, classifying, so far as may be, those manufactures measured by the same standard instead of courting minute differences.

The proximity of the estimated rate on linseed oil to that on N. E. rum, clarified, molasses, palm oil, etc., all subjects of liquid measurement, naturally induced me to assimilate them.

Pardon me in remarking that all of real value we can give is the mo t reliable data in our power. The data furnished by one canvassed in connection with those furnished by others might well be considered as giving results more nearly correct than any individual deduction. In the case in hand I can not say that a more skillful application of heat and improved machinery may not effect a more thorough expression of the oil from linseed, to the extent of 3 3/10

gallons per bushel, though our crushers say such is not their opinion.

Permit me, in this connection *ot* suggest the propriety of fixing the rates in all cases, where weight is the measure of quantity on one—one hundred—one thousand pounds net, as our weigher's returns are in such cases in pounds net.

Inclosed herewith please find a representation (marked U) on the subject of oil cake from all the principal crushers of linseed in this vicinity. The high character of these men as merchants and citizens would speak for them the most respectful hearing.

71 They claim, it appears, that the drawback should be graduated by the weight and not the value of the manufactured product.

The drawback as claimed by them would be: On 16 lbs., 2⅛ gals. oil—$0.04923, or 2316-1000 cts. per gal.; 36 lbs. oil cake, .11076-30769-1000 cts. per 100 bushels.

Though decidedly of opinion that their claim is erroneous in principle and inadmissible, still without other prejudice I submit it for your consideration.

As the statistics furnished in this representation may be considered well attested, I will, taking the average market value, as therein stated as furnishing the guide, trace the deductions therefrom:

2⅛ gals. oil, at 58 cts.	$1.16875
36 lbs. oil cake, at $42.50 per 100 lbs.	.765
Total value of products of one bushel	1.93375

Then:

1.93375 : 16 : : 1.16875 : 096703 take 1/21/8–455/1000 cts. per gal. oil.
1.93375 : 16 : : .765 : 063296 take 1/36-00173, or 17-3/10 per 100 lbs.

Very respectfully,

HIRAM BARNEY,
Collector.

Between 1861 and 1870 drawback on exported linseed oil cake was paid upon a computation in accordance with the foregoing practice.

Subsequent to the act of August 27, 1894, the Treasury promulgated the following regulation under which the drawback in this case was computed:

72 *Treasury Regulation.*

(15807.)

Drawback on Oil Cake.

Treasury Department,
March 29, 1895.

SIR: On the exportation of linseed oil expressed from seed imported under the act of August 28, 1894, and of "oil cake" composed of

the solid substance of such seed, the refuse matter in the seed, and a small percentage of oil not recoverable, the parts of the seed and the refuse being separated by the process of crushing, steaming, and pressing, drawback will be allowed equal in amount to the duties paid on the materials used in the manufacture, less the legal deduction of 1 per cent.

In determining the relative quantities and values of materials used in the manufacture of the oil and "oil cake," respectively, upon which allowance of drawback may be based, there shall be taken for each bushel (56 pounds) of imported seed 19 91/100 pounds (2 654/1000 gallons) of oil and 35 87/100 pounds of "oil cake."

The manufacturer's and exporter's declaration on the drawback entry shall show the cost of the seed used per bushel (56 pounds), and the wholesale market values of the oil and "oil cake" at the place of manufacture at the time of exportation; and such values, after verification, shall be taken in connection with the relative quantities above specified as the basis of liquidation.

The following statement and formula will illustrate the method of determining the rate of drawback allowance in each case.

73 Assuming that the respective values of imported seed, oil and "oil cake" (as has been found by taking their average values at the principal factories in the United States during the eight years prior to October 1, 1894), are, for seed, $1.62 per bushel of 56 pounds; for oil, 55 cents per gallon of 7½ pounds; and for "oil cake," $27.45 per ton of 2,000 pounds; and assuming further that such values are correct when applied to a given exportation, the following results appear:

19–91/100 pound—2 654/1000 gallons oil, at 55 cts.....	$1.46
35 87/100 pounds "oil cake," at $27.45 pr. ton.....	.49
2,000	
Value of oil and "oil cake" from one bushel seed....	$1.95

In these values and quantities the following relations of proportion are manifest:

Value of oil and "oil cake."		Value of oil.		Value of material for oil & "oil cake," 56 lbs. seed.		Value of material for oil.
$1.95	:	$1.46	: :	$1.62	:	$1.213

		Value of "oil cake."				Value of material for "oil cake."
$1.95	:	$0.49	: :	$1.62	:	$0.407

Value of material for oil and "oil cake."		Value of material for oil.		Duty on material for oil & "oil cake," 56 lbs. seed.		Duty on material for oil.
$1.6[illegible]		$1.213	: :	.20	:	.15 :

	Value of material for "oil cake."		Duty on material for "oil cake."
$1.62 :	0.407 : :	.20 :	.05

Duty on material.	Drawback on oil per gallon.
For oil in 56 lbs. seed, 15 cts. Oil from 56 lbs. seed, 2.654 gals.	5 65/100 cents.

74

Weight of "oil cake" from 1 bushel seed.		Duty on material for 35.87 lbs of "oil cake."	Drawback on 100 lbs. "oil cake."
35.87 pounds.	: 100 : :	5 cents :	13.94, say 14 cts.

The specific rates of drawback on oil and "oil cake" covered by each entry shall be determined by use of the quantities of oil and "oil cake" p*dor*uced from 1 bushel of seed, hereinbefore fixed, and by substituting, for the values of seed, oil, and "oil cake" used in the foregoing formula the verified values of such seed, oil, and "oil cake" declared in the drawback entry, as hereinbefore provided.

Summary.

Fixed products of 1 bushel (56 pounds) seed:

19.91 pounds (2 654/1000 gallons) oil.
35.87 pounds of oil cake.
Duty on 1 bushel (56 pounds) of seed, 20 cents.

To be declared on drawback entry and verified by collector.

Value of seed per bushel (56 lbs.). Represent the same by S.
Value of oil per gallon (7 1/2 lbs.). Represent the same by A.
Value of cake per ton (2,000 lbs.) Represent the same by B.

Then—

A x 2.654=(Value of oil product of 1 bushel seed). Represent the same by O.
B x 35.87 =(Value of cake product of 1 bushel seed). Represent the same by C.

Value of oil and cake product of 1 bushel seed. O x C.
Hence:

O x C : O : : S : (Value of material for oil product of 1 bushel seed). Represent the same by M.
S : M : : 20 cents (Duty on material for oil product of 1 bushel seed). Represent the same by D.

20 cts. — D = (Duty on material for cake product of 1 bushel seed). Represent the same by DD.
Let X = Duty on material for 1 gallon of oil.
Let Y = Duty on material for 100 pounds of cake.

75 Then—

$$X = \frac{D}{2.654} \text{ and } Y = \frac{DD \times 100}{35.87}$$

Respectfully yours,

CHARLES S. HAMLIN,
Acting Secretary.

(6465*g*.)

Collector of Customs, New York.

XVIII.

The number of articles affected by the construction of the law allowing drawbacks, where several articles are manufactured from one imported material is very great. Among them are castor oil and castor pomace, tin plate, locomotives, glass, wire, refined sugar and syrup which comes from imported raw sugar and refined sugar, and syrup which comes from imported molasses, articles manufactured from tin plate and articles manufactured from wool, and cleaned rice manufactured from uncleaned rice, and bags made from imported material.

XIX.

If the drawback were computed according to weight there would be due plaintiff an amount in excess of $3,000.00.

Conclusion of Law.

Upon the foregoing findings of fact, the court decides, as a conclusion of law, that plaintiff is not entitled to recover, and that its petition should be, and the same is hereby, dismissed upon the authority of United States vs. The Dean Linseed Oil Company, 87 Fed. Rep. 453.

76 V. *Judgment of the Court.*

At a Court of Claims held in the City of Washington on the 25th day of March, A. D., 1918, judgment was ordered to be entered as follows:

The Court, upon due consideration of the premises find in favor of the defendants, and do order, adjudge, and decree that the Na-

tional Lead Company, as aforesaid, is not entitled to recover and shall not recover any sum in this action of and from the defendants, the United States; and that the petition be and it hereby is dismissed, on the authority of the case of the U. S., vs. The Dean Linseed Oil Company, 87 Fed. Rep., 453.

By THE COURT.

VI. *Claimant's Application for, and Allowance of, Appeal.*

Comes now the National Lead Company, petitioner in the above entitled cause, and by counsel prays the Court to grant an appeal to the Supreme Court of the United States from the decision and judgment of the Court of Claims in favor of the United States dismissing the petition, said decision having been rendered March 25, 1918.

BRITTON & GRAY,
Attorneys for Petitioner.

Filed May 10, 1918.

Ordered: That the above appeal be allowed as prayed for.

By THE COURT.

May 14, 1918.

77 Court of Claims.

No. 22579.

NATIONAL LEAD COMPANY

vs.

THE UNITED STATES.

I, Saml. A. Putman, Chief Clerk Court of Claims, certify that the foregoing are true transcripts of the pleadings in the above-entitled cause; of the findings of fact and conclusions of law filed by the court; of the judgment of the court; of the application of the claimant for, and the allowance of, an appeal to the Supreme Court of the United States.

In testimony whereof I have hereunto set my hand and affixed the seal of said Court at Washington City this 28th day of May, A. D., 1918.

[Seal Court of Claims.]

SAML. A. PUTMAN,
Chief Clerk Court of Claims.

Endorsed on cover: File No. 26564. Court of Claims. Term No. 480. National Lead Company, appellant, vs. The United States. Filed June 1st, 1918. File No. 26564.